



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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WENDY L. WATANABE
AUDITOR-CONTROLLER

February 19, 2014

TO: William T Fujioka
Chief Executive Officer

FROM: Wendy L. Watanabe
Auditor-Controller

by Susan Fujioka

SUBJECT: **FISCAL YEAR 2013-14 SECOND QUARTER REPORT ON AUDIT-RELATED FUNDING TRANSFERRED FROM GENERAL FUND DEPARTMENTS**

In the Fiscal Year (FY) 2010-11 Supplemental Budget, \$1.6 million in Net County Cost (NCC) was transferred from selected General Fund departments to the Auditor-Controller's operating budget to fund audit-related services for those departments. As a result, these General Fund departments are no longer billed for cyclical and routine audits conducted by the Auditor-Controller.

As part of the agreement in providing this funding, your office requested that we provide an annual recap of the actual cost of the audit-related services provided to these departments. The Audit Committee also requested that, beginning in FY 2011-12, we provide this same information on a quarterly basis. Attached is a chart detailing the audits and associated costs by department for the 2nd quarter of this fiscal year.

Please call me if you have any questions, or your staff may contact Cindy Lee, Budget & Fiscal Officer, at (213) 974-0356.

WLW:SJL:CYL:EYM:kt

FY 2013-14 Audit Services for NCC GF Depts - Cover Memo - 2nd Qtr.doc

Attachment

c: Audit Committee

AUDITOR-CONTROLLER
FY 2013-14
Audit Costs for NCC-General Fund Departments

Dept. - Audit / Assistance Provided	1st Qtr. Total	2nd Quarter			2nd Qtr. Total	FY 2013-14 Total
		OCT 2013	NOV 2013	DEC 2013		
Animal Care & Control						
AC&C Revised Credit Card Internal Control Plan (ICP)	1,889.42				0.00	1,889.42
AC&C Miscellaneous Assistance	219.28				0.00	219.28
TOTAL	2,108.70	0.00	0.00	0.00	0.00	2,108.70
Chief Executive Office						
Labor Management Advisory Committee Sunset Review	13,511.07	38.09			38.09	13,549.16
CEO Payroll & Personnel Review	0.00	73.28			73.28	73.28
CEO Auto & General Liability Management Services Prop A	913.49	146.55			146.55	1,060.04
CEO Workers' Compensation Claims TPA Prop A	13,199.10	109.43			109.43	13,308.53
CEO Miscellaneous	143.68	146.55	1,747.48	1,316.11	3,210.14	3,353.82
SoCal Gas & SoCal Edison Franchise Ordinance Wording Review	1,307.34				0.00	1,307.34
TOTAL	29,074.68	513.90	1,747.48	1,316.11	3,577.49	32,652.17
Assessor						
Assessor eCAPS Procurement Internal Control Plan (ICP)	283.42	479.49			479.49	762.91
Assessor Secured Property Tax System Review	26,663.33				0.00	26,663.33
Assessor Technical Assistance	219.07	175.65	152.30		327.95	547.02
Assessor User Management Role Request	1,866.53				0.00	1,866.53
Assessor Continuous Controls Monitoring (CCM) Remediation	0.00			732.74	732.74	732.74
TOTAL	29,032.35	655.14	152.30	732.74	1,540.18	30,572.53
Agricultural Commissioner/Weights & Measures						
ACWM CALCARDS Internal Control Plan (ICP)	481.67				0.00	481.67
ACWM Miscellaneous Assistance	208.78	278.41	76.15		354.56	563.34
ACWM Continuous Controls Monitoring (CCM) Remediation	0.00		590.02	2,569.68	3,159.70	3,159.70
TOTAL	690.45	278.41	666.17	2,569.68	3,514.26	4,204.71
Beaches & Harbors						
Beaches & Harbors Technical Assistance	110.58				0.00	110.58
TOTAL	110.58	0.00	0.00	0.00	0.00	110.58
Board of Supervisors						
BOS Procurement Review	0.00	73.28			73.28	73.28
Historical Landmarks and Records Commission Sunset Review	3,119.87				0.00	3,119.87
Sunset Review for Sybil Brand Comm Institutional Inspections	0.00		109.43		109.43	109.43
Revolving Fund Review 2011-12	604.21				0.00	604.21
Sunset Review Miscellaneous	1,488.71	602.08	463.98	2,443.69	3,509.75	4,998.46
Third Party Liability Letters FY 12-13	16,157.36	9,328.68	495.00	1,484.97	11,308.65	27,466.01
BOS Credit Card Internal Control Plan (ICP)	9,259.22	365.41			365.41	9,624.63
Sunset Review for Information Systems Commission	0.00			73.28	73.28	73.28
Sunset Review for Women's Commission	0.00			73.28	73.28	73.28
TOTAL	30,736.65	10,262.17	1,068.41	4,078.22	15,405.80	46,142.45
District Attorney						
District Attorney Payroll and Personnel Review	9,798.81	609.22			609.22	10,408.03
District Attorney Timekeeping Review	543.79				0.00	543.79
District Attorney Voyager Card Review	5,474.58	2,513.23	4,882.94	9,309.83	16,706.00	22,180.58
District Attorney Payroll-Personnel Report Inquiry	1,469.28				0.00	1,469.28
District Attorney Miscellaneous Assistance	0.00		46.70		46.70	46.70
TOTAL	17,286.46	3,122.45	4,929.64	9,309.83	17,361.92	34,648.38
Chief Information Office						
CIO Apple Apps Volume Purchase Program	0.00	913.83			913.83	913.83
Board IT Policy Revision Review	3,733.06	456.91	7,312.89	3,769.56	11,539.36	15,272.42
Security Engineering Team	0.00		529.64	484.65	1,014.29	1,014.29
TOTAL	3,733.06	1,370.74	7,842.53	4,254.21	13,467.48	17,200.54
Coroner/Medical Examiner						
Coroner Management Audit Follow-up Review	15,257.95	7,678.34	2,683.98	937.52	11,299.84	26,557.79
Coroner Miscellaneous Assistance	26.83			359.37	359.37	386.20
Coroner Credit Card Procedures Assistance	1,096.87				0.00	1,096.87
TOTAL	16,381.65	7,678.34	2,683.98	1,296.89	11,659.21	28,040.86
Probation						
Probation Commitments, Accruals, and Trust Fund Review	39,270.98	11,606.22	6,138.05	4,856.35	22,600.62	61,871.60
Probation Miscellaneous Assistance	3,743.23	27.37	27.37		54.74	3,797.97
Probation Donations	2,799.11	27.37	1,920.17	1,556.11	3,503.65	6,302.76
Probation Wards Revolving Cash Trust Fund Closure	0.00		736.11	2,927.40	3,663.51	3,663.51
TOTAL	45,813.32	11,660.96	8,821.70	9,339.86	29,822.52	75,635.84

AUDITOR-CONTROLLER
FY 2013-14
Audit Costs for NCC-General Fund Departments

Dept. - Audit / Assistance Provided	1st Qtr. Total	2nd Quarter			2nd Qtr. Total	FY 2013-14 Total
		OCT 2013	NOV 2013	DEC 2013		
Public Defender						
Public Defender Payroll Review Follow-up	0.00	27.37			27.37	27.37
Public Defender Payroll Personnel Follow-up	12,084.94	7,490.71	1,750.79	314.79	9,556.29	21,641.23
TOTAL	12,084.94	7,518.08	1,750.79	314.79	9,583.66	21,668.60
Parks and Recreation						
Parks Commitments, Accruals, and Trust Fund Review	1,142.05				0.00	1,142.05
Parks eCAPS Procurement Internal Control Plan (ICP)	261.31	342.70			342.70	604.01
WO #7-65C P&R Concessionaire Revenue Agreement F/C Audit	5,454.91	3,480.58	3,467.39	2,131.53	9,079.50	14,534.41
Parks Prop A Maintenance Services	5,564.44	114.24	495.01	380.76	990.01	6,554.45
Parks Voyager Card Review	91,745.03	19,573.30	16,086.29	4,009.31	39,668.90	131,413.93
Parks Technical Assistance	986.23	490.74	948.40	632.89	2,072.03	3,058.26
Parks Metro Transponder Internal Control Plan (ICP)	0.00	1,089.93			1,089.93	1,089.93
Fortress Financial Statment Analysis	0.00			1,294.57	1,294.57	1,294.57
Parks and Regional Park and Open Space District (RPOSD)	0.00		1,114.88	2,688.12	3,803.00	3,803.00
Internal Control Plan (ICP) Exceptions						
TOTAL	105,153.97	25,091.49	22,111.97	11,137.18	58,340.64	163,494.61
Regional Planning						
RP Miscellaneous Assistance	208.78	114.27			114.27	323.05
RP Point of Sale Credit Card Procedures	0.00			2,275.17	2,275.17	2,275.17
TOTAL	208.78	114.27	0.00	2,275.17	2,389.44	2,598.22
Registrar-Recorder						
RR/CC Operations Review	8,724.18	1,834.16		913.81	2,747.97	11,472.15
RR/CC Truncation Fee Special Fund Review	20,022.36	3,278.99	3,233.75	2,614.42	9,127.16	29,149.52
RR/CC Revolving Change Fund Request 2	6,752.78	183.18			183.18	6,935.96
RR/CC Miscellaneous Assistance	903.97	91.61	54.70		146.31	1,050.28
RR/CC Commitments, Accruals, and Funds	21,452.64	4,235.78			4,235.78	25,688.42
TOTAL	57,855.93	9,623.72	3,288.45	3,528.23	16,440.40	74,296.33
Sheriff's						
Sheriff's Department Budget Review	40,799.68	46.70	724.91	1,218.43	1,990.04	42,789.72
Sheriff's Accounts Receivable Review	13,549.50	1,140.88		76.15	1,217.03	14,766.53
Sheriff's Fixed Assets and Inventory Review	6,666.99		1,650.94		1,650.94	8,317.93
Sheriff's Miscellaneous Assistance	2,463.81	1,093.50	46.70	152.30	1,292.50	3,756.31
Sheriff's Capital Projects Funding Fiscal Review - Preliminary	0.00	1,604.25	707.65	5,187.88	7,499.78	7,499.78
TOTAL	63,479.98	3,885.33	3,130.20	6,634.76	13,650.29	77,130.27
Treasurer and Tax Collector						
TTC Trust Funds Review	482.77			109.40	109.40	592.17
TTC Request for Waiver - NSF Checks by Certified Mail	74.66				0.00	74.66
WO # 7-97B TTC Redemption F/C Audit	632.11	2,438.61	1,641.50	(109.43)	3,970.68	4,602.79
TOTAL	1,189.54	2,438.61	1,641.50	(0.03)	4,080.08	5,269.62
Multiple Departments						
Internal Control Certification Program Monitoring, Follow-up, and Technical Assistance Multiple Depts.	1,854.51		560.41		560.41	2,414.92
Audit Recommendation Follow-up as of 12/31/12	3,057.58				0.00	3,057.58
IT Risk Assessment FY 12-13	8,011.37	2,132.27		1,370.73	3,503.00	11,514.37
eCAPS Data Analysis Preliminary Review	1,669.75				0.00	1,669.75
Internal Control Certification Program FY 13-14 Monitoring, Follow-up, and Technical Assistance Multiple Depts.	824.24	1,027.44			1,027.44	1,851.68
Departmental Credit Card Assistance	719.82				0.00	719.82
Internal Control Certification Program Worksheet 8 Update	0.00		456.92	12,218.82	12,675.74	12,675.74
TOTAL	16,137.27	3,159.71	1,017.33	13,589.55	17,766.59	33,903.86
TOTAL AUDIT COSTS FOR NCC-GENERAL FUND DEPTS.	431,078.31	87,373.32	60,852.45	70,374.19	218,599.96	649,678.27